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REPORT
OF THE
MARYLAND COMMISSION
ON
CITY-COUNTY FISCAL RELATIONSHIPS



APPOINTED BY
Honorable Millard E. Tawes
Governor of Maryland
Under Joint Resolution No. 26
of the
General Assembly of 1959

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Clayton C. Carter, Chairman

Russell P. Smith

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Fiscal Research Bureau

December, 1963.

¹ Deceased 1960

² Appointed June 22, 1961 in place of George S. Fockler, deceased

³ Resigned 1960

⁴ Appointed 1960 in place of Edmund C. Mester, resigned

Address Communications

to

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REPORT OF THE MARYLAND COMMISSION ON
CITY-COUNTY FISCAL RELATIONSHIPS

December 30, 1963

*To His Excellency,
J. Millard Tawes
Governor of Maryland*

Sir:

The report of this Commission appointed by you is respectfully transmitted herewith.

Respectfully submitted,
Clayton C. Carter, Chairman

ACKNOWLEDGMENT

The Commission wishes to express its appreciation of the services rendered by the Director, John S. Shriver, and the staff of the Fiscal Research Bureau and the various County and City officials and employees who cooperated with the Fiscal Research Bureau in furnishing the information so vital to this report.

THE COMMISSION'S TASK

Joint Resolution No. 26 of the 1959 Maryland General Assembly requested the Governor to establish a thirteen man Commission "to study problems of city-county fiscal relations."

This request was the latest of a series of attempts to focus public attention on a problem which has been a concern to many of the state's prominent citizens over a period of years—the problem of ordering the fiscal affairs of Maryland's local governments so as to meet the challenge thrust upon them by growing demands for improved services. The resolution points out that an important aspect of this overall problem is the fiscal relationship which exists between the State's counties and municipalities and goes on to recognize that such relationships involve "everyday problems of effective government" for which solutions have never been actively sought. Indeed, recommendations for the establishment of a body to deal with just such problems have come from a variety of sources, including the Legislative Council's Committee on Taxation and Fiscal Matters, the Sherbow Commission and the Sobeloff Commission. The 1954 General Assembly, acting through Senate Joint Resolution No. 3, added its impetus to the growing list of concerned groups and individuals.

The first official step of the Commission was to request the preparation of a report outlining and analyzing the work which should be undertaken by the Commission preparatory to making its recommendations to the Governor and the General Assembly.

The Problems Faced by the Commission

Four specific problems are mentioned in the Resolution establishing this Commission. They are:

- (1) the study of "possible tax differentials between the city and town residents whereby town residents might get lower county tax rates in consideration of the fact that many of their governmental services are provided by the town and not by the county";
- (2) the problem of determining consistent bases "for county tax differentials for residents of incorporated municipalities and/or rebates by the various counties to the incorporated municipalities therein";
- (3) the problem of determining the extent "that progress and efficiency could be served by promoting joint projects of governmental services between the county and its towns or even among adjoining counties or among towns in adjoining counties"; and
- (4) the problems which result from the "inconsistencies, inadequacies and confusion" in the laws on the statute books which relate to municipal and county fiscal relationships, which are noted to be "confusing and in many cases inoperative although they have never been repealed".

Generally speaking, while considerable attention has been given to the fiscal relationships between the state and its local governments, particularly by the Sherbow and Sobeloff Commissions, very little attention has been given in the past to the fiscal and other relationships which exist between and among the local governments of the State. In fact, studies

so far made merely serve to indicate the complexity of these relationships. It must be admitted that continuous improvement of the State's overall fiscal position, in which the local governments play so important a part, must depend upon continuous review of all the State's fiscal relationships. This Commission has been requested to perform the first task in filling in the gap left by the past.

The broad problems of city-county fiscal relationships are well stated in the Joint Resolution, but these did not necessarily identify the problems which arise in the course of a thorough investigation. For example, confusion and outdatedness in statutory provisions is a single broad problem within itself; however, a survey of relevant statutory provisions revealed other problems which may be of more or less significance—statutes which seem to confer special favors or work inequities as between the various counties and towns. This example illustrates a cardinal principal for study commissions to follow—a thoroughgoing attempt to deal with problems must be accompanied by an adequate collection of facts and information, as well as opinion. The Commission, therefore, was concerned with a program of information—collecting which would result in enough data to permit an approach to the solutions of the problems raised in its charter.

Problem No. 1, that of suggested tax differentials, obviously required information about the municipal and county tax structures and their relationships as they now exist. More than this, tax differentials must necessarily be based on differences in benefits accruing to the taxpayers, otherwise the term makes no sense. Therefore, benefits, or more accurately, services provided by the taxing agencies, should be studied to determine in which cases and to what extent taxpayers are receiving services disproportionate to their tax contributions.

This Commission did not ignore the question of services that *should* be performed by the respective counties and municipalities, for the counties and towns can never agree on the proper value of their respective contributions to good government, and consequently the proper value of tax differentials, until general agreement is reached as to which contributions of government services are best suited to the respective governmental agencies, counties and towns. Stated another way, this Commission could not make acceptable recommendations with respect to proper tax differentials, as well as proper formulae for their distribution (Problem No. 2), unless it could determine the extent to which the counties and municipalities are able and willing to cooperate with one another in providing growing services to their citizens.

The foregoing suggests, among other things, that the Commission's inquiries had to proceed in an atmosphere of cooperation at a pace commensurate with the size and importance of the task.

More directly related to Problem No. 2, it is well known that tax differentials now exist, as between the county and its municipalities, in some counties but not in others. Thus, the county governments of Harford and Caroline Counties have undertaken for some years to compensate municipalities for the contributions they make in certain governmental functions. However, it appears that no county, including Harford, which seems to have advanced further in this direction than any other, applied any single, uniform and general compensation formula. Study revealed that informal arrangements have been made between certain counties and towns whereby the town receives either a reduced county tax rate or

some form of rebate, and the circumstances surrounding such arrangements provided clues as to what is indeed possible. In many cases, a public record of such informal arrangements was difficult to discover and it was necessary for the Commission to place itself in direct contact with the pertinent officials able to give such information.

Problem No. 3 of determining the extent that progress and efficiency could be served by promoting joint projects of governmental services was not undertaken by the Commission. That such undertakings apparently do increase progress and efficiency in local governments is best illustrated in Maryland by the success of The Maryland-National Capital Park and Planning Commission created in 1927 and the Washington Suburban Sanitary Commission. Around the nation the trend has been to establish metropolitan districts, which are usually created to assume a function or functions already performed by some of its constituent municipalities. Mergers and consolidations of several counties or of city and county governments have also been on the increase—one of the latest was the consolidation of Nashville and Davidson County, Tennessee.

There was no way to deal with problems raised by statutory confusion (Problem No. 4), other than an appraisal of the statutes actually in existence and the effects they may have in operation. However, lack of funds and staff reduced the search to the public general laws of the State.

The Fact-Finding Task of the Commission

Maryland counties and towns, not including Baltimore City, spent about \$225,000,000 for current expenses and debt service in fiscal 1957-58. To finance these expenditures, the same counties and towns raised approximately \$108,000,000 in local taxes, with the general property tax providing the bulk of this revenue.

These figures are by no means insignificant. They are quite large enough to command the attention of the average citizen who is bound to ask; was the money spent wisely? In concrete terms, did Maryland local governments provide all the services that can be economically purchased for \$225,000,000? While this Commission was not concerned with the general answer to this general question, it was directly concerned to see that waste and inefficient slippage do not occur simply because it is sometimes difficult for local governments to work together. On the positive side, this Commission was concerned with the structure of the revenues and services connected with these multiple local governments and the ways they may relate to each other. Consider the following problem, for example.

All of the \$108,000,000 in local tax revenues were collected within the political boundaries of the local governments, counties and towns. Local government presumes that the taxpayers within a political unit, such as a town, are willing to contribute to the services which are necessary to maintain that political unit as one of responsive local government. It will be found, however, that a considerable portion of that \$108,000,000 is spent without regard to the boundaries within which the money is collected. To be sure, county revenues are spent within the county for the benefit of county residents, but it will be found that county residents benefit in different degrees. The town taxpayer who contributes his tax payment to the support of a town police force may justifiably complain of the necessity to contribute taxes also to a county police force which

performs few if any services for his town. His complaint may receive added justification in view of the theory that a police force primarily serves for the protection of lives and property and the property tax should bear some relation to the protection which the taxpayer's property receives. Thus, a solution to this problem must await a determination as to the value of the benefits which accrue as well as to the value of the contributions made. In large part, these are factual determinations.

The above hypothetical problem is typical of the kind which remain unsolved at the level of local government in Maryland, and appears to be the kind of problem with which local officials, particularly municipal officials, are chiefly concerned. In this case, three steps would be necessary before proper recommendations could be made. They are:

- (1) to determine the adequacy of existing arrangements for providing the service;
- (2) to make an approximate determination of the value of the service; and
- (3) to make an approximate determination of the method by which the costs of the service should be shared among the different groups of taxpayers who benefit.

More specifically, this Commission should know:

- (1) what units of local government are providing which services;
- (2) what is the cost of such services;
- (3) what is the source of the revenue used to finance such services; and
- (4) who benefits from these services.

Many of the answers to these questions could be derived from the records of the pertinent local governments as well as the State's statistical agencies, such as the Fiscal Research Bureau. But this would have entailed a thorough examination of the fiscal records of most of Maryland's twenty-three counties and their municipalities, as well as conferences with the various officials of these same counties and towns. Specifically, this phase of the inquiry would have involved an appraisal of the services, their costs and financing, in every county except Baltimore and Howard counties, which contain no municipalities. A list of the counties, together with their municipalities, is found in Appendix A to this Report.

With only \$1000 available to the Commission for a consultant and the good offices of the Fiscal Research Bureau available for statistical studies, this Commission was not able to make the study and examination of the twenty-one counties having municipalities, which our charter from the General Assembly envisioned. Therefore, the Commission was not able to provide recommendations for each County involved. The best that it could do was to outline the problems, summarize what is now being done to solve some of the problems and the tools available in the law to assist.

The City-County Fiscal Relations Problem in Other States

It is a fact that Maryland is not the only state confronted with problems in the area of city-county fiscal relations. Some of those states which still have strong traditions of county government and at the same time have

encountered problems arising from metropolitan expansion, have given study to this problem as part of a broad, frontal attack on the larger problems of local government. Thus, there are to be found reports such as those issued for certain California counties. (See the Bibliography in Appendix B to this Report). In addition, occasional reports by such organizations as the International City Managers Association and a very small number of scholarly articles appear in the serial and periodical literature of local government.

Despite the fact that some recognition has been given to the problem, it has not yet received the kind of attention necessary to raise it to that level which attracts expertise. Consequently, while there are many "experts" on the subject of such general problems as "Metropolitan Growth" there appeared to be no single individual particularly knowledgeable to what the states are doing in the area of city-county fiscal relations. Correspondence with the Council of State Governments indicates that general research in this area would have to proceed by a process of selection from the files of studies and reports on larger questions possessed by such organizations as the Council.

It is not known if any states have worked out usable solutions to any of the problems of city-county fiscal relations. It would have been a desirable object of our research to get the answer to this question with the hope that the inventions of other states might be made useful in the State of Maryland. Historically, almost every state study commission in Maryland has made a concerted effort to discover what other states are doing with respect to the problems under study, and this Commission would like to have done likewise, but it would have been necessary to secure the services of a consultant for the purpose of providing a summary report of findings after a search of the available reports, data and literature. Since the extent of such literature is difficult to estimate (see the Bibliography and comment in Appendix B to this Report), the costs of such a project might probably have amounted to \$2500 to \$3000, which this Commission did not have available to it.

Tax Differentials

In order to determine what is now being done within the counties and a selected number of towns and cities in the State in the field of fiscal relations, joint services, special arrangements between the two and the like, a questionnaire was sent out to most of the counties and many towns (see Appendix C) and an analysis to the replies received are set out in Appendix D and a summary of the replies was made thereof and appears in Appendix E.

The Fiscal Research Bureau also made a compilation of County tax rates for the years 1949 and thru 1960 which appears as Appendix F.

From the questionnaire, replies and data on file in the Fiscal Research Bureau it has been able to make a comparison of tax rates of minor civil divisions for fiscal years 1949 and 1958-59 showing amount of change and classified according to municipal services rendered. This appears as Appendix G.

Likewise a comparison of tax rates of minor civil divisions for fiscal years 1949 and 1958-59 showing amount of change and classified by size of population was made for the Commission by the Fiscal Research Bureau and it is attached hereto as Appendix H.

Finally there appears as Appendix I a summary of comparison of tax rates of minor civil divisions for fiscal years 1949 and 1958-59 by population groups and by services rendered.

Upon receipt of the foregoing studies a subcommittee was appointed by the chairman of the Commission consisting of Hon. Walter A. Scheiber, Chairman, and Hon. J. Grahame Walker and Hon. Thomas N. Kay, to study the matter of tax differentials existing between our counties and towns. Its findings and recommendations, approved by the whole Commission follows.

The problem of tax differentials is one which has long been of concern to state and local government officials, not only in Maryland but in other states as well. A number of attempts have been made to cope with it, in order to eliminate some of the inequities which have existed in the tax structures of neighboring jurisdictions within states and counties, but to date none have been wholly successful.

The problem arises primarily as a result of the fact that in many counties the county government established a single tax rate on all taxable property, whereas it may appear to provide some of its services only in the unincorporated areas of the county and leave the furnishing of these services within the cities and towns to the municipal governments. The results are that owners of property within the incorporated areas pay both the county and municipal governments for these services, such as street maintenance or police service, but they may receive the services only from the city or town governments. The resident of the municipality thus pays the same amount in taxes to the county government as does the resident of the unincorporated area, but receives none of these services from the County in return for his tax dollars.

The problem of tax differentials is noted most often in Maryland in connection with such activities as street construction and maintenance, police and fire services, in which municipal governments frequently engage. It is encountered least often in connection with education, judicial administration and welfare matters, since the county governments are normally charged with these responsibilities and the city and town governments neither provide services nor levy taxes to underwrite them. These activities would be the responsibility of the county governments whether or not the municipalities existed.

Several states have recognized the inequities inherent in the tax differential problem. The State of New York, for example, has enacted legislation which provides that if municipal governments provide service of a specified standard (e.g., if their police departments are of a certain minimum size) they are entitled to a rebate on the county taxes paid by their residents, in order to help finance these municipal services. The difficulty of such an approach to the solution of the problem lies in the development of standards which would be equitable in all cases and which could reasonably be applied on a general basis in a state whose counties and municipalities are as diverse in character, needs, and governmental services rendered as are those of Maryland. The committee is of the opinion that the New York approach would not provide a workable solution for the local governments of this State.

A number of Maryland counties have given consideration to the tax differentials problems. John Shriver's review of city-county fiscal relationships in the counties of the State indicate that at least six methods

are currently employed by Maryland counties to minimize double-tax payments by residents of incorporated areas who receive services from only one of the taxing jurisdictions. These methods are:

- (1) A system of flat rate grants by counties to municipal governments. (Most of these are to municipal fire departments, although Somerset County makes an unusual grant of \$800 to all municipalities for street maintenance purposes.)
- (2) A system of rebates of a proportion of the tax collected by the County within the corporate limits. (Harford and Carroll counties return all or a portion of the roads tax levy on properties within the corporate limits; Montgomery County rebates an amount approximately equal to the amount of property tax collected for police and library services in that part of Takoma Park lying within the county, because the city maintains its own police department and library.)
- (3) A system of grants by the county for specific purposes, based on the size of the municipality. (Dorchester County makes annual grants for street maintenance purposes, based on the population of the various municipalities.)
- (4) A system of grants based on the proceeds of county revenue facilities located within incorporated areas. (Somerset, Harford and Worcester Counties pay to their municipal governments annually a stipulated percentage of the proceeds of county liquor dispensaries in these municipalities.)
- (5) A system of partial tax abatement under which taxpayers in incorporated areas pay a lower basic county tax rate than do those in unincorporated areas, in recognition of the fact that the county government may render fewer services within these municipalities. (Montgomery County maintains a number of different tax classes which, to some extent, recognize this factor.)
- (6) A system whereby at the request of the municipal government the county will render within the corporate limits a service which the municipality cannot or does not wish to provide. (The services of the Frederick County Planning and Zoning Commission are available on request of the county's cities and towns; Wicomico County does all bridge maintenance in several of the county's incorporated areas.)

It might be noted that this last item differs from the first four in that it is not the result of a situation in which both jurisdictions are levying a tax for the same activity; rather, it reflects the occasional reluctance of a county government to render a specified service within the limits of a municipality despite the fact that residents of the municipality may be paying for it in their county tax bills just as the residents of the unincorporated areas are.

Although it was not within the purview of the committee's assignment, the committee noted that a situation similar to those enumerated above prevails to some extent in completely unincorporated areas. Some counties provide services such as street lighting in certain areas but not others, although the tax rate throughout the county may be uniform. To the extent that this is the case, residents of the unincorporated areas who do not receive these services are subsidizing the residents of the unincorporated areas.

rated areas which do. Some counties have moved to solve this problem through the creation of special districts which levy taxes to cover the costs of those extra services which the residents of the area may desire.

The committee also noted during the course of its discussions that there are certain services now performed by municipal governments, such as police radio communications and others, which might be provided more effectively on a county-wide basis. It was the feeling of the committee that the city and town governments should from time to time reappraise the services which they provide, with this factor in mind.

With respect to any general solution of the tax differential problem in this State, it was the opinion of the committee that no single solution could be developed, to fit the varying needs of all the local governments of the State, but that any possible solutions must be developed on a county-by-county basis, bearing in mind the character of the respective local governments involved, the nature of the services which they render, and the needs and desires of their citizens.

Toward this end, the committee recommends *that the county and municipal governments be encouraged to create commissions at the county level with representation from both county and municipal government, whose objective would be (1) to identify those governmental activities within each county in the financing of which inequities exist as between taxpayers within incorporated areas and those in unincorporated areas; and (2) to devise solutions, based on those enumerated above and any others which may appear appropriate, which would alleviate the problem as it now exists. The committee further recommends that if enabling legislation for the creation of such county commissions is needed, it be sought at the next session of the General Assembly.*

Problem of State Shared Revenues

In many of the meetings of the whole commission the question of the effects of State-shared revenues was a matter of great interest to the members. A majority of the members voted to conduct a study of the impact of State-shared revenues. Consequently, the Chairman appointed a sub-committee consisting of Hon. Carlton R. Sickles, chairman, and the Hon. Wade H. Insley, Jr. and Mr. Alan Beals, members. Its report follows:

In 1946, a commission appointed by Governor Herbert R. O'Connor, under the Chairmanship of Joseph Sherbow, made an analysis and report "to determine proper State and local relationships with specific reference to the division of revenues". Their recommendations emphasized the importance of State sharing of revenues with the subdivisions. The recommendations were subsequently enacted into law. They form the basis of present State-shared revenues to localities from the income tax, gasoline tax, motor vehicle registration, racing revenues, admissions tax, franchise tax and business licenses.

In 1946, it was the belief of the commission that the State should take steps to relieve the growing tax burden on the property holder in the subdivisions. Also considered was the increasing demands and increasing costs being placed upon local government for municipal services. The State income tax revision as recommended by the Sherbow Commission was based on a more equitable method of allocating funds to the subdivisions formerly received from the intangible personal property tax; the Commission concluding that the intangible personal property tax was an inequitable method of taxation.

This commission has reviewed each of the Sherbow Funds as they affect the County-City relationship. Baltimore City has been excluded for the purposes of this report. An analysis by Mr. Shriver of the total shared revenues in comparison with municipal programs was presented to the Committee. Over a period of years, the study shows that State-shared revenues have been used wisely by municipalities. The Committee examined the function of street maintenance, which is common to all 147 municipalities, regardless of size, within the State. A compilation made by the Fiscal Research Bureau of the characteristics of State shared revenues and highway current expenses in municipalities with populations of 6000 and up appears in Appendix J, with populations between 2000 and 6000 in Appendix K and with populations between 900 and 2000 in Appendix L.

The following pattern was shown: In smaller communities, the cities expended for highway maintenance alone, the equivalent or more of their total State-shared revenues. For example, in 34 municipalities in the population bracket of 900-2000, State-shared revenue averaged \$1,829 per mile of street. Highway expenditures averaged \$1,961 per mile of street. The municipalities expended \$132 per mile of street more than they received in total State-shared revenues.

Municipalities with populations of 2000-6000, show a greater difference between total shared revenues and maintenance expenditures. The average State-shared revenues per mile of street for 27 municipalities in this population bracket averaged \$2,303. Highway expenditures per mile of street averaged \$2,847 or \$544 per mile more than was received in total State-shared revenues. The municipalities with greater than 6,000 population experienced a greater spread. The 19 cities in this grouping received in State-shared revenues, \$2,173 per mile of street. Highway expenditures averaged \$2,855 per mile of street, or an excess of \$782 per mile.

Thus, in the smaller communities total State-shared revenues do not pay for the cost of providing street maintenance alone. The difference between State-shared revenues and highway expenditures increases with the increasing population of a municipality. If a municipality is required by its citizens to render other services to its citizens, the full cost of providing these services has to be borne by the local community without aid from the State in the form of shared revenues. As was true in 1946, the bulk of this burden at the municipal level is in the property tax.

On the subject of municipal tax rates, we find that the larger communities have a much higher tax rate than do smaller cities and towns. The average tax rate in communities over 6,000 population is \$1.03; this drops to 67¢ in the group between 2,000 and 6,000 population; and drops further to 64¢ in communities between 900 and 2,000 population. This is the result of larger communities being called upon to provide additional services to their citizens in the form of police protection, recreation, water and sewer systems, and others. An analysis of the property tax equivalent of State-shared taxes compared with the present municipal tax rate in each of the population brackets was completed. In the larger communities the property tax equivalent of State-shared revenue is 26.4% of the average municipal tax rate for the 19 cities in this group. This ratio increases to 47.7% in the municipalities between 2,000 and 6,000 population and in the smaller communities increases to 60.6%.

There is a problem of providing the same type of services in smaller communities and in larger ones. The larger a community becomes, it is

generally characterized by a higher density of population, increased demands for services, and increased overhead and general cost. For example, in the field of street maintenance, we find that the population per mile of town streets in the lowest population bracket averages 277 persons per mile; this increases to 353 persons per mile in the middle grouping and is further increased to 381 persons per mile in the larger communities. In terms of the cost of street maintenance, the larger communities are faced with greater problems in this area. Increased traffic volume on larger city streets require a greater qualitative standard for streets than is necessary in a smaller community. This greatly increases the cost. Additional maintenance may be required that is not necessary in a smaller community.

It is the conclusion of this Committee that the distribution of State-shared revenues to the smaller municipalities in this State has been adequate for the purpose to which they were intended. As communities increased in size, however, we find the municipalities are not substantially aided in the distribution of State-shared revenues. In the largest communities the property tax equivalent of State-shared revenues approximates only a quarter of the municipal tax rate, which this Committee feels to be low. Communities larger in size require additional assistance in State-shared revenues to alleviate the growing dependency on the property tax as a source of municipal revenue. This burden of increased property tax was the reason for the distribution of State-shared revenues as recommended by the Sherbow Commission. The ratios of distribution have remained static in the 16 years since that Commission made its report. Increased costs and additional services have forced municipalities to raise tax rates during this interval. The result has been a decreasing impact of State-shared revenues on the local financial structure of larger communities and an increasing reliance on the property tax as the method for meeting the service needs of these communities.

The Commission recommends that there be established at the State level a permanent commission similar to the Federal Intergovernmental Relations Commission to continuously study the impact of shared revenues as well as the whole field of intergovernmental relations between our State, counties and municipalities.

This Commission is gratified that various governmental officials are becoming increasingly aware, because of our rapid population growth, of the need for cooperation between the various subdivisions of our State, and even of adjoining States. The Baltimore Metropolitan Area Council and the Metropolitan-Washington Council of Governments are recent examples. The Miles Commission is another excellent example. However, there is a great need for leadership in this State on all levels of government for putting aside distrust and jealousies in order to provide for more cooperative services for our citizens and economies for our taxpayers.

General Laws Relating to Intergovernmental Cooperation

Art. 23A¹ Sec. 8C permits every municipal corporation to lend or provide, upon such terms as may be agreed upon, the use of tools, vehicles, implements, materials, consultants, services and other assistance to another political subdivision for purposes deemed to be public and of benefit to the municipal corporation and the other municipal subdivision.

¹ All references herein are to Annotated Code of Maryland (1957 Edition).

Art. 25A Sec. 219 gives the same powers to the County Commissioners or County Council of every county.

Art. 25 Secs. 40 through 49 provide a method for a bridge to be built or repaired over any stream or place dividing two counties.

Art. 25 Sec. 54 and Sec. 172 provide for cooperation between two counties in the establishment of public drainage associations and public watershed associations, respectively.

It is surprising that neither the express powers granted to certain County Commissioners in Article 25 nor the express powers in Article 25A to counties having a charter under Article 11A of the Constitution provide for the power for cooperating services between the counties or any other political subdivision Federal, State or otherwise! Neither is this power conferred upon municipalities under the express powers found in Article 23A Sec. 2.

However, the Municipal Corporation Charter Act found in Article 23B does empower in Sec. 22 (15) any municipal council "to make arrangements with other municipalities, counties, districts, bureaus, commissions, and governmental authorities for the joint performance of or for cooperation in the performance of any governmental functions.

It is the recommendation of this Commission *that the General Assembly amend Article 23A, 25 and 25A to empower all counties and municipalities affected by these articles of the code to make such cooperative agreements.*

APPENDIX A

Maryland Counties and towns subject to the inquiry
of this commission.

Allegany County

Barton
Cresaptown
Cumberland
Frostburg
Lonaconing
Luke
Midland
Westernport

Anne Arundel County

Annapolis
Highland Beach

Calvert County

Chesapeake Beach
North Beach

Caroline County

Denton
Federalsburg
Goldsboro
Greensboro
Henderson
Hillsboro
Marydel
Preston
Ridgely
Templeville

Carroll County

Hampstead
Manchester
Mt. Airy
New Windsor
Sykesville
Taneytown
Union Bridge
Westminster

Garrett County

Accident
Deer Park
Friendsville
Grantsville
Kitzmiller
Loch Lynn Heights
Mountain Lake Park
Oakland

Harford County

Aberdeen
Bel Air
Havre de Grace

Kent County

Betterton
Chestertown
Galena
Millington
Rock Hall

Montgomery County

Barnesville
Brookeville
Chevy Chase Martin's Addition
Chevy Chase Sec. 3
Chevy Chase Sec. 4
Chevy Chase Sec. 5
Chevy Chase View
Chevy Chase Village
Friendship Heights
Gaithersburg
Garrett Park
Glen Echo
Kensington
Laytonsville
North Chevy Chase
Oakmont
Poolesville
Rockville
Somerset
Takoma Park
Washington Grove

Washington County

Boonsboro
Clear Spring
Funkstown
Hagerstown
Hancock
Keedysville
Sharpsburg
Smithsburg
Williamsport

Worcester County

Berlin
Ocean City
Pocomoke City
Snow Hill

Cecil County

Cecilton
Charlestown
Chesapeake City
Elkton
North East
Perryville
Port Deposit
Rising Sun

Charles County

Indian Head
La Plata

Dorchester County

Cambridge
East New Market
Eldorado
Hurlock
Secretary
Vienna

Frederick County

Brunswick
Burkettsville
Emmitsburg
Frederick
Middletown
Mt. Airy
Myersville
New Market
Rosemont
Thurmont
Walkersville
Woodsboro

Prince George's County

Berwyn Heights
Bladensburg
Bowie
Brentwood
Capitol Heights
Carrollton
Cheverly
College Park
Colmar Manor
Cottage City
District Heights

Eagle Harbor
Edmonston
Fairmont Heights
Forest Heights
Glenarden
Greenbelt
Hyattsville
Landover Hills
Laurel
Morningside
Mt. Rainier
North Brentwood
Riverdale
Seat Pleasant
University Park
Upper Marlboro

Queen Anne's County

Barclay
Centreville
Church Hill
Queen Anne
Queenstown
Sudlersville

St. Mary's County

Leonardtown

Somerset County

Crisfield
Princess Anne

Talbot County

Easton
Oxford
St. Michaels
Trappe

Wicomico County

Delmar
Fruitland
Hebron
Mardela Springs
Pittsville
Salisbury
Sharptown
Willards

APPENDIX B

Selected Bibliography

There does not exist a single collected bibliography on the subject of city-county fiscal relations because the literature is as yet small and because too little attention has yet been focused on the problems. An attempt is here made to present some examples of (1) general bibliographic sources which may be researched for specific literature; and (2) a few selected items which have come to attention; and (3) publications relating to sources of Maryland fiscal information.

(1) General Bibliography

Government Affairs Foundation, Inc., *Metropolitan Communities; A Bibliography with Special Emphasis on Government and Politics*. (Public Administration Service, 1313 E. 60th St., Chicago, Ill.).

Government Affairs Foundation, Inc., *Metropolitan Surveys: A Digest*. (Public Administration Service, 1313 E. 60th St., Chicago, Ill.).

(2) Selected Items

Don L. Bowen, "City-County Fiscal Relations," *County Officer*. (May, 1954), pp. 99-103.

Wylie Kilpatrick, "Neglected Aspects of Intergovernmental Fiscal Relations," *American Political Science Review*, (June, 1947), pp. 452-462.

League of California Cities, *City-County Fiscal Relationships, Los Angeles County, 1948-49*. Report of the City-County Committee, Los Angeles Division. (Los Angeles, Dec. 13, 1950). Llp.

Public Administration Service, *City-County Fiscal Relationships in San Diego County, California*. (Chicago, 1949). 69p.

Hale L. Shenfeld, "City-County Financial Relations—the No-Man's Land of Public Finance," *Municipal Finance*. (May, 1936). pp. 8-10.

(3) Maryland Publications

Commission on Administrative Organization of the State, Third Report, *State-Local Fiscal Relations*, (State of Maryland, August, 1952.)

Comptroller of the Treasury, *Report of the Comptroller of the Treasury of Maryland*. (Issued annually).

Legislative Council of Maryland, *Report of the Committee on Taxation and Fiscal Matters, 1955*.

Legislative Council of Maryland, *Report of the Committee on Taxation and Fiscal Matters, 1957*.

Maurice E. O'Donnell, *Municipal Revenue Sources in Maryland*. (Bureau of Governmental Research, Univ. of Maryland, 1958).

Prince George's County Municipal Association, *Report of the Committee on City-County Fiscal Relations*. (Maryland Municipal League, College Park, Sept., 1958).

State Fiscal Research Bureau, *Local Government Finances in Maryland*. (issued annually).

APPENDIX C
COMMISSION ON CITY-COUNTY FISCAL RELATIONSHIPS
QUESTIONNAIRE TO CITIES AND COUNTIES

Property Taxes:

1. Does the county make any reduction in county tax rates for property lying within the limits of incorporated towns or do residents of incorporated towns pay the full county rate?

2. Does the county have a tax for such services as fire protection which does not apply to incorporated towns which supply their own fire protection?

3. Are there any other taxes related to specific services which may not apply to residents of incorporated towns?

Payments to Towns:

4. Does the county make any payment to incorporated towns to assist them in performing such functions as street maintenance? If such an allowance is made, please explain in detail the purposes and the nature of the payment.

5. Are there any special allowances or payments which are made to certain individual towns rather than to all towns? If so, please state which towns and what kind of special allowances are paid.

Services:

6. Does the county render any service (such as road work) to any incorporated towns within the county? If so, is this service free or does the town pay the county for the service rendered?

Shared Taxes:

7. Are there any problem areas between the county and any of its incorporated towns as to responsibility for public services or overlapping of public services such as roads, police, street lighting, etc.

8. Are there any special arrangements between the county and the incorporated towns with reference to any of the State shared taxes (admissions, business franchise, income, racing, gasoline tax, motor vehicle revenues, alcoholic beverages)? If any such special arrangements exist, please explain in detail.

9. Are there any problem areas in the distribution of revenues between the counties and the towns as for example, motor vehicle in lieu payments, income tax?

Miscellaneous:

10. Is there any cooperative arrangement between the counties and the towns in such areas as tax billing and collection, traffic control, school crossing guards, etc.?

11. Are there any other considerations of county-town relationships which are not covered in the questions above, but which in your opinion should be included in the study?

APPENDIX D

COMMISSION ON CITY-COUNTY FISCAL RELATIONSHIPS
ANALYSIS OF REPLIES TO QUESTIONNAIRES

Allegany—Cumberland—Frostburg

Property Taxes:

Towns pay full county rate. Cumberland feels this is very unfair since approximately $\frac{1}{2}$ of the County taxes are received from City taxpayers who also pay the entire cost of municipal services. To support this, Cumberland states that it maintains its own paid Fire Department, receiving no aid from the county; while, on the other hand, the County contributes approximately \$25,000 annually to Volunteer Fire Companies throughout the County. If this practice is to continue, Cumberland feels it should receive some consideration with respect to reduction of property taxes.

Payments to Towns:

County makes annual appropriations in amounts fixed by law to the towns for street maintenance.

The Sheriff's office and Trial Magistrates' Court are assisted in many cases by the City Police Department for which the City is not reimbursed.

Services: None.

Shared Taxes:

County reports no problem areas. Cumberland feels that the rate of distribution of gasoline tax revenues is unfair because it costs much more to maintain city streets than it does county roads. The county spends very little more on roads than it receives from gasoline tax revenues; whereas, the city spends approximately five times the amount it receives from the same source.

Miscellaneous:

Except for preparing a tax transcript for the Towns, there is no cooperative arrangement between the County and Towns.

Cumberland made the following statement for your consideration:

"There is too much overlapping. The cost of operation of both the County and the City has constantly increased and there is no reason to suspect that such cost will be reduced in the near future. It is felt that if the taxpayers are to receive the maximum for their tax dollar, the county should have a County Manager and all incorporated towns would be abolished, so that there would be one tax rate for the entire County. We certainly need efficiency in government at all levels; however, such efficiency is practically impossible under a system where the elected officials must, of necessity, be influenced upon many occasions by political expediency rather than by sound business judgment."

Anne Arundel—Annapolis*Property Taxes:*

Anne Arundel County's tax rate varies according to election districts. Each district is billed a uniform rate for general government and schools plus a fire tax which varies in each district. For example, the fire tax does not apply to the 6th. District, City of Annapolis, because the City maintains its own fire department. This, in effect, is a reduction in the county tax rate for property lying within the limits of the City of Annapolis. The County also charges for such services as garbage collection, wharf funds, erosion taxes, etc. which do not apply to Annapolis.

Payments to Towns:

The County makes payments to Annapolis for fire protection, refuse removal and sewage service with respect to County facilities located within the City.

Services: None.

Shared Taxes:

The law provides that the County pay Annapolis a portion of its alcoholic beverage excise tax on liquor in the ratio of the City population to the total County population.

Miscellaneous:

There are no cooperative arrangements with Annapolis. The County reports that it has been discussed, but the City of Annapolis does not like the idea of giving up any control.

Calvert—North Beach

County did not reply to questionnaire, consequently, the following answers are based solely on the report of North Beach.

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Caroline—Denton—Federalburg

Property Taxes: Towns pay full County rate.

Payments to Towns:

Caroline County pays back to the incorporated towns 6% of the county tax collected on the assessments within the corporate town limits.

The County also pays each fire company in an incorporated town a fixed amount to help underwrite the maintenance cost and also for county protection.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Carroll—Westminster—Taneytown—Mt. Airy

Property Taxes: Towns pay full County rate.

Payments to Towns:

The County pays back to the towns $\frac{1}{2}$ of the County roads tax levy assessed on all property situated within the corporate town limits. This money must be used by the towns for the repair, maintenance and improvement of streets and roads.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Cecil—Elkton—North East

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services: None.

Shared Taxes:

The County feels that it is losing much revenue each year to the incorporated towns due to the fact that the taxpayers use a town as their place of residence when they actually live in the County.

Miscellaneous: No cooperative arrangements.

The City of Elkton suggests that perhaps some consideration should be given to the problem of transporting school children. No transportation is provided for school children residing in Elkton while the County provides transportation for those children living in rural areas.

Charles—La Plata

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services: None.

Shared Taxes:

The County believes that it loses some of its revenue due to persons who do not live in an incorporated town but have a post office address of an incorporated town, stating on their income tax forms and automobile license applications that they are residents of incorporated towns.

Miscellaneous: No cooperative arrangements.

Dorchester—Cambridge

Property Taxes: Towns pay full County rate.

Payments to Towns:

The County makes annual appropriations to the incorporated towns to be used for maintenance of City streets. Some of the appropriations are set by law and others by resolution. The amount of these appropriations is based more on the size of the town; the larger towns receive larger appropriations.

Services:

The County does road work for the incorporated towns and bills the town for the service rendered.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Frederick—City of Frederick—Brunswick

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services:

Roads or streets are surfaced or repaired by county crews upon request of town officials and the county is reimbursed on cost basis.

The services of the County Planning and Zoning Commission staff are available to the towns.

Shared Taxes:

The County suggests that applications for motor vehicle registrations be specifically designated as to which incorporated town the owner resides. The present system requires considerable time locally to determine the amount to be distributed.

Miscellaneous:

No cooperative arrangement other than Planning and Zoning as stated above under services.

Garrett—Oakland

Property Taxes: Towns pay full County rate.

Payments to Towns:

The only payment made by the County is a \$500 annual appropriation to the Town of Friendsville. This appropriation is set by law and the money must be used for improvement and maintenance of streets in the Town of Friendsville. None of the other incorporated towns receive any payment from the County.

Services:

The County performs road work for the incorporated towns within the county. The towns reimburse the county for the service rendered.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Harford—Aberdeen—Havre de Grace

Property Taxes:

Towns receive a reduction in the County tax rate because the towns are not taxed for roads in the county.

Payments to Towns:

The law provides that Harford County pay Aberdeen, Bel Air and Havre de Grace 50% of net proceeds derived from the liquor dispensaries operated in each of the said towns.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous:

No cooperative arrangement except that the County prepares tax bills for Aberdeen and Havre de Grace, but not for Bel Air.

Kent—Chestertown

Property Taxes: Towns pay full County rate.

Payments to Towns:

The law provides that Kent County pay 1/3 of the net profits from the operation of liquor dispensaries to Towns in which the dispensaries are located.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Montgomery—Rockville—Takoma Park

Property Taxes:

Towns pay the full County rate, which is known as the base rate. The base rate is made up of a general county tax and a school tax.

In addition to the base rate, the following taxes are collected in some towns but not in others: Metropolitan District tax, Regional District tax, Sanitary District tax and the Fire tax. It can be said, generally, that whether or not these taxes are collected within a town depends upon whether or not the administering agency is performing services for which the tax is levied within the town. The suburban district tax and the parking lot district taxes are administered by the county and are not collected in any town. The recreation tax is levied and collected by the county in the Metropolitan District area only. There is also an area called Battery Park in which a tax is collected and paid over to the Citizens Committee for the maintenance of a community house. There are also areas in the county which were first known simply as special taxing areas and because of the confusion it created are now usually known as villages, but might be described as quasi-towns having most of the powers of ordinary towns but without the power directly to levy a tax. A tax applicable to these areas only is levied by the county for the municipal services performed.

Payments to Towns:

The County does not make any payment to incorporated towns generally to assist them in the performing of functions such as street maintenance.

There are special payments made to the City of Takoma Park which is located partly in Prince George's County and partly in Montgomery

County. Takoma Park maintains its own police force and library for which it receives payments from the county in amounts approximating the amount of property taxes collected in that portion of the City lying within Montgomery County for these purposes. Takoma Park also maintains a municipal fire department to which the County contributes \$15,000 annually for equipment maintenance. (The same contribution is made to all independent fire departments who have sufficient equipment to qualify) The County also pays to Takoma Park the taxes on an area outside of the City which is served by the City fire department.

Services:

The County does not do general road work in any of the incorporated towns, but does maintain certain streets through incorporated towns where the streets are a part of an arterial road. The county does some street cleaning and tree trimming for towns on a contractual basis. The construction and maintenance of boundary roads of towns and special areas has been at county expense.

Shared Taxes:

The county, City of Rockville and the City of Takoma Park all report that there are no problem areas between the county and the towns as to the responsibility of public services or the overlapping of public services.

There are no special arrangements between the county and towns with reference to any State shared taxes except for racing receipts. The county reports that some of the towns wish to increase the census from year to year. However, the county has continued to use the federal census figures in making this distribution. Because the federal census is not taken in some of the quasi-towns, the county has allowed the quasi-municipalities to furnish their own census figures.

The City of Rockville reports: "There are no mechanical problems involved in the actual distribution of State shared taxes; however, consideration should be given to the formulae used in the distribution of these taxes. To be specific, the towns do not share in state cigarette and recordation taxes. Since the sharing of these taxes was intended to aid local governments in maintaining municipal services then it follows that any incorporated area that provides these services should be entitled to a portion of these taxes." Rockville also states that other shared taxes such as income tax should be distributed according to the services that are provided by the municipality or in some other equitable manner and not on a 50-50 basis as is presently done. The City feels that since it provides all of the services that are normally rendered by a municipality in Maryland, it should therefore be entitled to a greater share of State shared taxes.

The City of Takoma Park reports that it probably loses some of the revenue due them in the disposition of motor vehicle in lieu payments and income tax because the residents fail to indicate that they reside within the incorporated limits of Takoma Park.

Miscellaneous:

There are cooperative arrangements between the County and towns as to tax billing. The county does the real estate billing for four municipalities on a cost basis. There is one other item which may reflect an

incident of cooperation and that is that the county furnishes school crossing guards regardless of whether or not the crossing is located within an incorporated town.

The County submits the following for further consideration:

"At least one item for consideration in County-Town relationships is a question of who should do the necessary road construction abutting school buildings when such buildings are within the boundaries of municipalities. Generally, when a school is located within an incorporated area, the cost of abutting roads and streets has been paid from General County Funds. When located outside of incorporated areas, it has been from State shared taxes or County road bonds. There is a question of distribution of motor vehicle licenses, which when considering the amount calculated as due the schools under the equalization laws, and to the municipalities under the laws directing the distribution of motor vehicle license receipts, such laws taken together leave the County with very little revenue from this source."

The City of Takoma Park submits the following for further consideration:

"Nothing has been mentioned in your questionnaire concerning Parks and Recreation. This is an area that could also well be investigated. The City of Takoma Park for the year ending June 30, 1959 expended \$16,315.25 in this service and another \$13,762.67 for the year ending June 30, 1960. These figures do not include expenditures for library services, but just for Parks and other Recreational Programs. There is budgeted this year nearly \$13,000.00 not including about \$2,500.00 expended from the Reserve Fund for a new Park Shelter. \$33,701.41 is budgeted this year for the library operation, therefore, nearly \$50,000.00 per year is expended out of a total \$600,000, Budget for Cultural and Recreational purposes. While this may be at an accelerated percentage over County expenditures for the same services, it would appear equitable that a city be rebated in proportion to County expenditures and the assessable base within a municipality."

The City of Takoma Park also enclosed a copy of a summary report of the Associations "Committee on City-County Fiscal Relations" in Prince George's County dated October 2, 1958 and a statistical report of the Committee dated September 18, 1958 as prepared in consultation with Dr. William R. Hamilton, Jr. of the University of Maryland.

Prince George's—Hyattsville—Mt. Rainier—Laurel

Property Taxes:

The County tax rate is reduced 2¢ per \$100 on property in the Town of Takoma Park for library services. All other property in incorporated towns pay full county rate.

All or part of twenty out of twenty-one Election Districts have a special fire tax rate of 7, 8 or 10¢ per \$100. Incorporated towns of Mt. Rainier, Takoma Park, Brentwood, Riverdale, Hyattsville and Laurel are exempt from this tax. Fire companies located in incorporated towns of Mt. Rainier, Brentwood and Hyattsville share in the special fire tax collected in the Seventeenth Election District outside incorporated towns and Laurel receives the tax collected in the Tenth Election District, except Laurel,

Bladensburg, Riverdale and Hyattsville share equally in the County special fire tax from property tax collected in the Town of Edmonston. Other companies located in incorporated towns who share in the tax collected in Election Districts where town property is not exempt are as follows: Bladensburg, Cottage City, Landover Hills, Marlboro, Morningside, District Heights, Bowie, Seat Pleasant, Capitol Heights, College Park and Greenbelt.

Specific services for unincorporated areas such as street lighting, garbage collection and street improvements are furnished by the County. The properties benefited are required to pay special taxes on an ad valorem or front foot basis. These areas are known as special improvement districts or special taxing areas.

Payments to Towns:

The only payment which the County makes to towns is the amount of \$3,000 annually to each fire company situated within the incorporated limits of a town. Also the County pays a special allowance of \$600 annually to the town of Upper Marlboro for police protection of the Court House property.

Services: None.

Shared Taxes:

The County reports a problem area as to responsibility and overlapping of police protection, school crossing guards and traffic signals.

Both the County and the City of Hyattsville feel that the distribution of motor vehicle in lieu payments and income tax payments are inaccurate because residents fail to indicate actual place of residence.

Miscellaneous:

There is a cooperative arrangement between the county and towns with respect to preparation of town tax bills, erection and maintenance of traffic signals, police, school crossing guards, jail facilities, street lighting, maintenance and construction of county roads within corporate boundaries and delinquent tax processes. The County also provides maintenance and operates complete facilities of the Fire Control Board utilized by all throughout the County.

Hyattsville and Laurel sponsor recreation programs and feel that they should receive more than the token assistance given by the County.

Mt. Rainier reports that consideration should be given to those towns that furnish all services such as roads, street lighting, police protection, trash and garbage collection and crossing guards and that they should receive a rebate from the County toward the cost of maintaining such services.

Queen Anne—Centreville

Property Taxes: Towns pay full County rate.

Payments to Towns:

The County makes payments to the incorporated towns as required by law to assist them in street maintenance.

Services:

The County occasionally performs road work for some of the Towns and bills them for the services rendered.

Shared Taxes:

The Town of Centreville reports that there is a problem area between the county and town with respect to the Third District Disposal area and the Town's restroom.

Miscellaneous: No cooperative arrangements.

St. Mary's—Leonardtown

Property Taxes: Towns pay full County rate.

Payments to Towns:

Leonardtown replied as follows:

"No, except upon specific request by Town and then in County's discretion."

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Somerset—Crisfield—Princess Anne

Property Taxes: Towns pay full County rate.

Payments to Towns:

The County is required by law to pay \$800 to each Town annually to be used for maintenance of streets within the town.

The law provides that Somerset County pay 25%, divided equally, of the net proceeds from operation of liquor dispensaries to the Towns of Crisfield and Princess Anne.

Services:

The County occasionally performs road work for the towns and is reimbursed for the services rendered.

Shared Taxes:

The law provides that Somerset County pay 12½% of the alcoholic beverage excise tax on liquor to each of the Towns of Crisfield and Princess Anne.

Miscellaneous: No cooperative arrangements.

Talbot—Easton—St. Michaels

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Washington—Hagerstown—Williamsport

Property Taxes: Towns pay full County rate.

Payments to Towns: None.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

Wicomico—Salisbury—Delmar

Property Taxes: Towns pay full County rate.

Payments to Towns:

The County contributes \$10,000 annually to the City of Salisbury for use of its fire department. In addition, although no payment is made, the County maintains bridges in several incorporated towns.

Services:

The County performs road work for the towns who, in turn, pay for the services rendered.

Shared Taxes: No problem areas.

Miscellaneous:

The County and towns have a cooperative arrangement with respect to tax billing and school crossing guards.

Worcester—Pocomoke City—Berlin

Property Taxes: Towns pay full County rate.

Payments to Towns:

The law provides that the County pay the Cities of Berlin, Ocean City, Pocomoke City and Snow Hill 50% of the net proceeds derived from the liquor dispensaries located therein.

Services: None.

Shared Taxes: No problem areas.

Miscellaneous: No cooperative arrangements.

APPENDIX E **COMMISSION ON CITY-COUNTY FISCAL RELATIONSHIPS** **SUMMARY OF REPLIES TO QUESTIONNAIRES**

County	Question	Property Taxes			Payments To Towns		Services		Shared Taxes			Miscellaneous	
		1	2	3	4	5	6		7	8	9	10	11
Allegany	No	No	No	Yes	No	No		Yes	No	Yes	No	1-2
Anne Arundel	Yes	Yes	Yes	Yes	No	No		No	Yes	No	No	2
Calvert	No	No	No	No	No	No		No	No	No	No	No
Caroline	No	No	No	Yes	Yes	No		No	No	No	No	No
Carroll	No	No	No	Yes	No	No		No	No	No	No	No
Cecil	No	No	No	No	No	No		No	No	Yes	No	4
Charles	No	No	No	No	No	No		No	No	Yes	No	No
Dorchester	No	No	No	Yes	4-5	Yes		No	No	No	No	No
Frederick	No	No	No	No	No	Yes		No	No	Yes	No	No
Garrett	No	No	No	No	Yes	Yes		No	No	No	No	No
Harford	Yes	No	No	6	No	No		No	No	No	No	No
Kent	No	No	No	6	6	No		No	No	No	No	No
Montgomery	6-7	6-7	6-7	7	7	8		8-9	8-9	8-9	9-10	9-10
Prince George's	10-11	10-11	10-11	11	11	No.		11	11	11	11	11
Queen Anne's	No	No	No	Yes	No	Yes		12	No	No	No	No
St. Mary's	No	No	No	12	12	No		No	No	No	No	No
Somerset	No	No	No	12	12	Yes		No.	13	No	No	No
Talbot	No	No	No	No	No	No		No	No	No	No	No
Washington	No	No	No	No	No	No		No	No	No	No	No
Wicomico	No	No	No	13	13	Yes		No	No	No	14	No
Worcester	No	No	No	14	14	No		No	No	No	No	No

Note—Where the question cannot be answered by yes or no, a numeral is inserted indicating the page number of the Analysis of Replies to Questionnaires, where a more complete answer can be found.
 Prepared by State Fiscal Research Bureau, January 24, 1961.

APPENDIX F COUNTY TAX RATES

	1949	1950	1951-52	1952-53	1953-54	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
Allegany	1.65	1.69	1.82	1.82	1.87	1.80	2.05	2.05	2.05	2.05	2.20
*Anne Arundel (6th Elect. Dist. Only)	1.48	1.49	1.47	1.47	1.65	1.65	1.64	1.69	1.70	1.71	1.74
*Baltimore City	2.78	2.88	2.62	2.82	2.82	2.82	3.05	3.13	2.88	2.98	3.60
*Baltimore	2.08	1.92	1.60	1.58	1.98	1.98	1.98	1.98	2.08	2.16	2.54
Calvert	1.88	1.60	1.82	1.96	2.25	1.65	1.96	1.60	1.95	1.75	2.17
Caroline	1.30	1.30	1.57	1.50	1.50	1.50	1.60	1.50	1.79	1.85	2.35
*Carroll	1.25	1.25	1.25	1.35	1.47	1.47	1.56	1.65	1.65	1.65	1.95
Cecil	1.28	1.28	1.36	1.38	1.38	1.45	1.45	1.45	1.54	1.75	2.42
Charles	1.10	1.00	1.30	1.55	1.55	1.55	1.55	1.55	1.50	1.35	1.65
*Dorchester	1.65	1.65	1.40	1.40	1.55	1.60	1.75	1.73	1.73	1.73	1.85
*Frederick	1.34	1.34	1.40	1.40	1.40	1.40	1.40	1.54	1.54	1.54	1.88
*Garrett	2.00	1.95	1.95	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.35
*Harford	1.42	1.40	1.32	1.38	1.34	1.40	1.43	1.44	1.54	1.64	1.61
*Howard	1.65	1.65	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.75	1.85
*Kent	1.55	1.45	2.00	2.00	1.90	1.50	1.75	1.85	1.75	2.00	2.00
Montgomery	1.90	1.90	2.03	2.10	1.87	1.93	2.03	2.03	2.15	2.18	2.53
Prince George's	1.97	1.90	2.00	1.98	2.13	1.98	2.15	2.13	2.10	2.10	2.42
*Queen Anne's	1.35	1.20	1.60	1.60	1.70	1.65	1.87	1.85	1.85	1.85	2.00
St. Mary's	1.40	1.30	1.50	1.50	1.50	1.61	1.50	1.50	1.50	1.80	1.80
Somerset	1.40	1.30	1.50	1.65	1.65	1.65	1.80	1.80	1.75	1.75	2.25
Talbot	2.00	1.60	1.60	1.70	1.80	1.75	1.85	1.85	1.95	2.00	2.10
*Washington	1.50	1.50	1.50	1.50	1.50	1.50	1.75	1.69	1.69	1.89	1.89
Wicomico	1.25	1.38	1.45	1.55	1.67	1.78	1.90	1.91	1.91	1.96	1.96
Worcester	1.35	1.35	1.35	1.35	1.25	1.50	1.65	1.70	1.70	1.70	1.80

*Calendar year Counties.

Prepared by State Fiscal Research Bureau, January 24, 1961.

APPENDIX G

COMPARISON OF TAX RATES OF MINOR CIVIL DIVISIONS FOR FISCAL
YEARS 1949 AND 1958-59 SHOWING AMOUNT OF CHANGE AND
CLASSIFIED ACCORDING TO MUNICIPAL SERVICES RENDERED

Services Group and Name of Civil Division	Population (Est.) 1960	Tax Rate		Increase Or Decrease*	County
		1949	1958-59		
1-2-3-4-5-7					
Hagerstown	35,702	.50	.85	.35	Washington
1-3-4-5-7-8					
Easton	6,378	1.00	1.00	—	Talbot
1-2-3-4-5(6)					
Cumberland	33,257	1.25	1.57	.32	Allegany
Annapolis	23,370	1.00	1.55	.55	Anne Arundel
Salisbury	16,169	1.25	1.23	.02*	Wicomico
Cambridge (6)	12,228	1.35	1.35	—	Dorchester
1-3-4-5-7					
Berlin	2,018	1.05	.90	.15*	Worcester
Thurmont	1,995	.60	.60	—	Frederick
Centreville	1,827	1.25	.78	.47	Queen Anne's
Williamsport	1,746	.55	.55	—	Washington
1-3-4-5(6)					
Rockville	26,042	.90	.72	.18*	Montgomery
Frederick	21,668	1.30	1.55	.25	Frederick
Aberdeen	10,323	.95	1.20	.25	Harford
Havre de Grace	8,241	1.10	1.20	.10	Harford
Frostburg	6,710	1.15	1.25	.10	Allegany
Westminster (6)	6,119	1.00	.61	.39*	Carroll
Elkton	6,063	.70	.70	—	Cecil
Port Deposit	4,567	.60	.60	—	Cecil
Bel Air (6)	4,272	.95	1.05	.10	Harford
Brunswick	3,579	1.15	1.15	—	Frederick
Chestertown	3,575	.70	.15	.55*	Kent
Westernport	3,561	.80	1.00	.20	Allegany
Crisfield	3,497	1.50	1.45	.05*	Somerset
Pocomoke City	3,289	1.15	1.20	.05	Worcester
Snow Hill	2,296	.70	.90	.20	Worcester
Federalsburg	2,054	.80	.65	.15*	Caroline
Hancock	1,984	.70	.70	—	Washington
Oakland	1,953	.90	.90	—	Garrett
Denton	1,935	.80	1.00	.20	Caroline
Taneytown	1,517	.70	.85	.15	Carroll
St. Michaels	1,473	1.10	1.00	.10*	Talbot
Leonardtown	1,276	.90	.90	—	St. Mary's
Princess Anne	1,259	.75	.80	.05	Somerset
La Plata	1,216	.80	.50	.30*	Charles
Greensboro	1,160	.90	1.15	.25	Caroline
Hurlock	1,032	.70	.50	.20*	Dorchester
Mt. Lake Park (6)	972	.60	.60	—	Garrett
Ocean City	952	1.40	1.40	—	Worcester
Ridgely	884	1.15	1.00	.15*	Caroline
Rising Sun	821	.55	.70	.15	Cecil

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water
System, 7-Electric, 8-Gas.

Services Group and Name of Civil Division	Population (Est.) 1960	Tax 1949	Rate 1958-59	Increase Or Decrease*	County
Luke	585	.45	.55	.10	Allegany
East New Market	219	.65	.65	—	Dorchester
3-4-5 (6)					
Middletown	1,331	.40	.40	—	Frederick
Indian Head	783	.50	.50	—	Charles
Perryville (6)	673	.40	.40	—	Cecil
Upper Marlboro	668	.80	.55	.25*	Prince George's
Sharptown	620	.85	.85	—	Wicomico
Loch Lynn Heights (6)	474	.65	.65	—	Garrett
Vienna	413	.70	.70	—	Dorchester
Myersville	355	.40	.40	—	Frederick
1-4-5 (6)					
Lonaconing (6)	2,052	.75	.85	.10	Allegany
North East	1,622	.40	1.15	.75	Cecil
Mt. Airy	1,348	.70	.70	—	Carroll & Frederick
Boonsboro	1,196	.60	.60	—	Washington
Manchester	1,109	.60	.60	—	Carroll
Rock Hall	1,078	.75	.75	—	Kent
Walkersville (6)	1,019	.50	.50	—	Frederick
Union Bridge (6)	843	.50	.50	—	Carroll
Hampstead	691	.60	.60	—	Carroll
Chesapeake Beach (6)	686	.75	.75	—	Calvert
Smithsburg	588	.90	.70	.20*	Washington
Queenstown	356	.90	.50	.40*	Queen Anne's
Secretary	349	1.00	.80	.20*	Dorchester
Oxford	270	1.25	1.15	.10*	Talbot
1-3-5 (6)					
Emmitsburg (6)	1,367	.50	.50	—	Frederick
Delmar	1,281	.75	.75	—	Wicomico
Barton	823	.50	.75	.25	Allegany
Preston	472	.35	.50	.15	Caroline
1-3-4					
Greenbelt	7,467	3.12	1.57	1.55*	Prince George's
Brentwood	3,682	.45	.45	—	Prince George's
Charlestown	704	(.52) .20	.20	—	Cecil
Betterton	330	1.30	.85	.45*	Kent
1-2-4					
Takoma Park	16,363	1.20	.98	.22*	Montgomery
Hyattsville	15,167	.65	.62	.03*	Prince George's
Riverdale	4,386	.65	.70	.05	Prince George's
3-5					
Chesapeake City	1,097	1.33	1.33	—	Cecil
Grantsville	445	.60	.80	.20	Garrett
4-6					
Hebron	755	.45	.45	—	Wicomico
New Windsor	736	.50	.50	—	Carroll
Clear Spring	485	.50	.50	—	Washington
Trappe	364	.85	1.00	.15	Talbot

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

Services Group and Name of Civil Division	Population (Est.) 1960	Tax 1949	Rate 1958-59	Increase Or Decrease*	County
1-6					
Midland	732	.70	.70	—	Allegany
Friendsville	577	.40	.40	—	Garrett
1-4					
College Park	18,438	.25	.25	—	Prince George's
Mt. Rainier	9,871	.55	.50	.05*	Prince George's
Laurel	8,444	1.20	.86	.34*	Prince George's
District Heights	7,495	.37	.30	.07*	Prince George's
Cheverly	5,531	.82	.70	.12*	Prince George's
Seat Pleasant	5,097	.50	.45	.05*	Prince George's
Forest Heights	3,531	.50	.50	—	Prince George's
Capitol Heights	3,136	.60	.75	.15	Prince George's
Bladensburg	3,101	.50	.45	.05*	Prince George's
Chevy Chase Village	2,381	.40	.30	.10*	Montgomery
Berwyn Heights	2,365	.20	.40	.20	Prince George's
Fairmount Heights	2,327	.25	.50	.25	Prince George's
Landover Hills	1,865	.50	.40	.10*	Prince George's
Colmar Manor	1,770	.46	.45	.01*	Prince George's
Morningside	1,713	(.52) .50	.50	—	Prince George's
Sykesville	1,216	.60	.60	—	Carroll
Fruitland	1,166	.30	.40	.10	Wicomico
Cottage City	1,086	.40	.25	.15*	Prince George's
North Brentwood	856	.30	.40	.10	Prince George's
Cecilton	601	.40	.40	—	Cecil
North Beach	567	1.50	1.25	.25*	Anne Arundel
Kitzmiller	538	.90	.80	.10*	Garrett
Millington	404	.35	.35	—	Kent
Glen Echo	308	.50	.40	.10*	Montgomery
4					
Gaithersburg	3,822	.50	.50	—	Montgomery
Carrollton	3,385	(.56) .25	.25	—	Prince George's
University Park	3,045	.40	.50	.10	Prince George's
Chevy Chase-Sec. 4	2,242	.30	.75	.45	Montgomery
Kensington	2,156	.50	.35	.15*	Montgomery
Washington Grove	1,996	.10	.35	.25	Montgomery
Sharpsburg	1,809	.60	.60	—	Washington
Somerset	1,428	.35	.30	.05*	Montgomery
Bowie	1,040	.30	.30	—	Prince George's
Garrett Park	952	.50	.35	.15*	Montgomery
Chevy Chase-Martin's Add.	—	.32	.20	.12*	Montgomery
Chevy Chase-Sec. 3	859	.40	.30	.10*	Montgomery
Chevy Chase-Sec. 5	704	.40	.15	.25*	Montgomery
Willards	541	.50	.50	—	Wicomico
Pittsville	486	.30	.40	.10	Wicomico
North Chevy Chase	484	.45	.25	.20*	Montgomery
Keedysville	434	.37	.37	—	Washington
Friendship Heights	418	.25	.20	.05*	Montgomery
Sudlersville	394	.35	.40	.05	Queen Anne's
Deer Park	368	.50	.50	—	Garrett
New Market	356	.20	.20	—	Frederick

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

Services Group and Name of Civil Division	Population (Est.) 1960	Tax Rate		Increase Or Decrease*	County
		1949	1958-59		
Church Hill	263	.30	.20	.10*	Queen Anne's
Accident	236	.40	.50	.10	Garrett
Laytonsville	195	.30	.20	.10*	Montgomery
Brookeville	148	('57) .10	.10	—	Montgomery
Barnesville	138	.30	.20	.10*	Montgomery
Marydel	130	.45	.45	—	Caroline
Henderson	129	.40	.25	.15*	Caroline
Drummond Citizens Comm.	125	.35	.35	—	Montgomery
Eldorado	70	('56) .11	.10	.01*	Dorchester
5 (6)					
Lavale Sanitary Comm.....		('52) 1.00	.10	.90*	Allegany
Mt. Savage Spec. Tax Area (6)		('52) .20	.15	.05*	Allegany
Cresaptown	1,632	('58) .45	.45	—	Allegany
Funkstown	963	.40	.35	.05*	Washington
Woodsboro	424	.10	.10	—	Frederick
Galena	298	.50	.50	—	Kent
No Services					
Potomac Park Addition....	1,000	('58) .08	.08	—	Allegany
Chevy Chase View (S.D.)	838	.10	.06	.04*	Montgomery
Mardela Springs	370	.40	.40	—	Wicomico
Poolesville	297	.18	.20	.02	Montgomery
Queen Anne	287	('53) .20	.20	—	Queen Anne's & Talbot
Goldsboro	208	.25	.25	—	Caroline
Rosemont	207	('54) .10	.10	—	Frederick
Burkittsville	205	.25	.35	.10	Frederick
Hillsboro	197	.25	.25	—	Caroline
Oakmont	158	.10	.10	—	Montgomery
Barclay	143	.25	.25	—	Queen Anne's
Templeville	98	.25	.25	—	Caroline & Queen Anne's
Eagle Harbor	15	('57) .25	.25	—	Prince George's
Highland Beach	5	1.30	1.25	.05*	Anne Arundel
1					
Glen Arden	1,332	.20	.50	.30	Prince George's
Edmondston	1,197	.50	.50	.50	Prince George's

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H

COMPARISON OF TAX RATES OF MINOR CIVIL DIVISIONS FOR FISCAL
YEARS 1949 AND 1958-59 SHOWING AMOUNT OF CHANGE, AND
CLASSIFIED BY SIZE OF POPULATION

Population Group and Name of Civil Division	Population (Est.) 1960	Services	Tax Rate		Increase Or Decrease*	County
			1949	1958-59		
Over 20,000						
Hagerstown	35,702	1-2-3-4-5-7	.50	.85	.35	Washington
Cumberland	33,257	1-2-3-4-5	1.25	1.57	.32	Allegany
Rockville	26,042	1-3-4-5	.90	.72	.18*	Montgomery
Annapolis	23,370	1-2-3-4-5	1.00	1.55	.55	Anne Arundel
Frederick	21,668	1-3-4-5	1.30	1.55	.25	Frederick
10,000—19,999						
College Park	18,438	1-4	.25	.25	—	Prince George's
Takoma Park	16,363	1-2-4	1.20	.98	.22*	Montgomery
Salisbury	16,169	1-2-3-4-5	1.25	1.23	.02*	Wicomico
Hyattsville	15,167	1-2-4	.65	.62	.03*	Prince George's
Cambridge	12,228	1-2-3-4-6	1.35	1.35	—	Dorchester
Aberdeen	10,323	1-3-4-5	.95	1.20	.25	Harford
5,000—9,999						
Mt. Rainier	9,871	1-4	.55	.50	.05*	Prince George's
Laurel	8,444	1-4	1.20	.86	.34*	Prince George's
Havre de Grace	8,241	1-3-4-5	1.10	1.20	.10	Harford
District Heights	7,495	1-4	.37	.30	.07*	Prince George's
Greenbelt	7,467	1-3-4	3.12	1.57	1.55*	Prince George's
Frostburg	6,710	1-3-4-5	1.15	1.25	.10	Allegany
Easton	6,378	1-3-4-5-7-8	1.00	1.00	—	Talbot
Westminster	6,119	1-3-4-6	1.00	.61	.39*	Carroll
Elkton	6,063	1-3-4-5	.70	.70	—	Cecil
Cheverly	5,531	1-4	.82	.70	.12*	Prince George's
Seat Pleasant	5,097	1-4	.50	.45	.05*	Prince George's

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H (Continued)

Population Group and Name of Civil Division	Population (Est.) 1960	Services	Tax Rate 1949	Tax Rate 1958-59	Increase Or Decrease *	County
3,000—4,999						
Port Deposit	4,567	1-3-4-5	.60	.60	—	Cecil
Riverdale	4,386	1-2-4	.65	.70	.05	Prince George's
Bel Air	4,272	1-3-4-6	.95	1.05	.10	Harford
Gaithersburg	3,822	4	.50	.50	—	Montgomery
Brentwood	3,682	1-3-4	.45	.45	—	Prince George's
Brunswick	3,579	1-3-4-5	1.15	1.15	—	Frederick
Chestertown	3,575	1-3-4-5	.70	.15	.55*	Kent
Westernport	3,561	1-3-4-5	.80	1.00	.20	Alegany
Forest Heights	3,531	1-4	1.50	.50	—	Prince George's
Crisfield	3,497	1-3-4-5	1.50	1.45	.05*	Somerset
Carrollton	3,385	4	(.56) .25	.25	—	Prince George's
Pocomoke City	3,289	1-3-4-5	1.15	1.20	.05	Worcester
Capitol Heights	3,136	1-4	.60	.75	.15	Prince George's
Bladensburg	3,101	1-4	.50	.45	.05*	Prince George's
University Park	3,045	4	.40	.50	.10	Prince George's
2,000—2,999						
Chevy Chase Village	2,381	1-4	.40	.30	.10*	Montgomery
Berwyn Heights	2,365	1-4	.20	.40	.20	Prince George's
Fairmount Heights	2,327	1-4	.25	.50	.25	Prince George's
Snow Hill	2,296	1-3-4-5	.70	.90	.20	Worcester
Chevy Chase—Sec. 4	2,242	4	.30	.75	.45	Montgomery
Kensington	2,156	4	.50	.35	.15*	Montgomery
Federalburg	2,054	1-3-4-5	.80	.65	.15*	Caroline
Lonaconing	2,052	1-4-6	.75	.85	.10	Alegany
Berlin	2,018	1-3-4-5-7	1.05	.90	.15*	Worcester
1,000—1,999						
Washington Grove	1,996	4	.10	.35	.25	Montgomery
Thurmont	1,995	1-3-4-5-7	.60	.60	—	Frederick
Hancock	1,984	1-3-4-5	.70	.70	—	Washington
Oakland	1,953	1-3-4-5	.90	.90	—	Garrett

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H (Continued)

Population Group and Name of Civil Division	Population (Est.) 1960	Services	Tax Rate 1949	1958-59	Increase Or Decrease *	County
1,000—1,999						
Denton	1,935	1-3-4-5	.80	1.00	.20	Caroline
Landover Hills	1,865	1-4	.50	.40	.10*	Prince George's
Centreville	1,827	1-3-4-5-7	1.25	.78	.47*	Queen Anne
Sharpsburg	1,809	4	.60	.60	—	Washington
Colmar Manor	1,770	1-4	.46	.45	.01*	Prince George's
Williamsport	1,746	1-3-4-5-7	.55	.55	—	Washington
Morningside	1,713	1-4	(.52)	.50	—	Prince George's
Cresaptown	1,632	5	(.58)	.45	—	Allegany
North East	1,622	1-4-5	.40	1.15	.75	Cecil
Taneytown	1,517	1-3-4-5	.70	.85	.15	Carroll
St. Michael	1,473	1-3-4-5	1.10	1.00	.10*	Talbot
Somerset	1,428	4	.35	.30	.05*	Montgomery
Emmitsburg	1,367	1-3-6	.50	.50	—	Frederick
Mt. Airy	1,348	1-4-5	.70	.70	—	Carroll-Frederick
Glenarden	1,332	1	.20	.50	.30	Prince George's
Middletown	1,331	3-4-5	.40	.40	—	Frederick
Delmar	1,281	1-3-5	.75	.75	—	Wicomico
Leonardtown	1,276	1-3-4-5	.90	.90	—	St. Mary's
Princess Anne	1,259	1-3-4-5	.75	.80	.05	Somerset
Sykesville	1,216	1-4	.60	.60	—	Carroll
La Plata	1,216	1-3-4-5	.80	.50	.30*	Charles
Edmondston	1,197	1	.50	.50	—	Prince George's
Boonsboro	1,196	1-4-5	.60	.60	—	Washington
Fruitland	1,166	1-4	.30	.40	.10	Wicomico
Greensboro	1,160	1-3-4-5	.90	1.15	.25	Caroline
Manchester	1,109	1-4-5	.60	.60	—	Carroll
Chesapeake City	1,097	3-5	1.33	1.33	—	Cecil
Cottage City	1,086	1-4	.40	.25	.15*	Prince George's
Rock Hall	1,078	1-4-5	.75	.75	—	Kent
Bowie	1,040	4	.30	.30	—	Prince George's
Hurlock	1,032	1-3-4-5	.70	.50	.20*	Dorchester
Walkersville	1,019	1-4-6	.50	.50	—	Frederick
Potomac Park Addition	1,000	—	.08	.08	—	Allegany

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H (Continued)

Population Group and Name of Civil Division	Population (Est.) 1960	Services	1949	Tax Rate 1958-59	Increase Or Decrease*	County
500—999						
Mountain Lake Park	972	1-3-4-6	.60	.60	—	Garrett
Funkstown	963	5	.40	.35	.05*	Washington
Ocean City	952	1-3-4-5	1.40	1.40	—	Worcester
Garrett Park	952	4	.50	.35	.15*	Montgomery
Ridgely	884	1-3-4-5	1.15	1.00	.15*	Caroline
North Brentwood	856	1-4	.30	.40	.10	Prince George's
Union Bridge	843	1-4-6	.50	.50	—	Carroll
Barton	823	1-3-5	.50	.75	.25	Allegany
Rising Sun	821	1-3-4-5	.55	.70	.15	Cecil
Indian Head	783	3-4-5	.50	.50	—	Charles
Hebron	755	4-6	.45	.45	—	Wicomico
New Windsor	736	4-5	.50	.50	—	Carroll
Midland	732	1-6	.70	.70	—	Allegany
Charlestown	704	1-3-4	.20	.20	—	Cecil
Hampstead	691	1-4-5	.60	.60	—	Carroll
Chesapeake Beach	686	1-4-6	.75	.75	—	Calvert
Perryville	673	3-4-6	.40	.40	—	Cecil
Upper Marlboro	668	3-4-5	.80	.55	.25*	Prince George's
Sharptown	620	3-4-5	.85	.85	—	Wicomico
Cecilton	601	1-4	.40	.40	—	Cecil
Smithsburg	588	1-4-5	.90	.70	.20*	Washington
Luke	585	1-3-4-5	.45	.55	.10	Allegany
Friendsville	577	1-6	.40	.40	—	Garrett
North Beach	567	1-4	1.50	1.25	.25*	Anne Arundel
Willards	541	4	.50	.50	—	Wicomico
Kitzmiller	538	1-4	.90	.80	.10*	Garrett
Under 500						
Pittsville	486	4	.30	.40	.10	Wicomico
Clear Spring	485	4-5	.50	.50	—	Washington
Loch Lynn Heights	474	3-4-6	.65	.65	—	Garrett
Preston	472	1-3-5	.35	.50	.15	Caroline
Grantsville	445	3-5	.60	.80	.20	Garrett

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H (Continued)

Population (Est.) 1960	Population Group and Name of Civil Division	Services	Tax Rate		Increase Or Decrease*	County
			1949	1958-59		
Under 500 (cont'd)						
434	Keedysville	4	.37	.37	—	Washington
424	Woodsboro	5	.10	.10	—	Frederick
413	Vienna	3-4-5	.70	.70	—	Dorchester
404	Millington	1-4	.35	.35	—	Kent
394	Sudlersville	4	.35	.35	.05	Queen Anne
370	Mardela Springs	—	.40	.40	—	Wicomico
368	Deer Park	4	.50	.50	—	Garrett
364	Trappe	4-5	.85	1.00	.15	Talbot
356	Queenstown	1-4-5	.90	.50	.40*	Queen Anne
356	New Market	4	.20	.20	—	Frederick
355	Myersville	3-4-5	.40	.40	—	Frederick
349	Secretary	1-4-5	1.00	.80	.20*	Dorchester
330	Betterton	1-3-4	1.30	.85	.45*	Kent
308	Glen Echo	1-4	.50	.40	.10*	Montgomery
298	Galena	5	.50	.50	—	Kent
297	Poolesville	—	.18	.20	.02	Montgomery
287	Queen Anne	—	(.53) .20	.20	—	Queen Anne & Talbot
270	Oxford	1-4-5	1.25	1.15	.10*	Talbot
263	Church Hill	4	.30	.20	.10*	Queen Anne
236	Accident	4	.40	.50	.10	Garrett
219	East New Market	1-3-4-5	.65	.65	—	Dorchester
208	Goldsboro	—	.25	.25	—	Caroline
207	Rosemont	—	(.54) .10	.10	—	Frederick
205	Burkittsville	—	.25	.35	.10	Frederick
197	Hillsboro	—	.25	.25	—	Caroline
195	Laytonsville	4	.30	.20	.10*	Montgomery
151	Galestown	—	—	—	—	Dorchester
148	Church Creek	—	(.51) .25	—	.25*	Dorchester
148	Brookeville	4	(.57) .10	.10	—	Montgomery
143	Barclay	—	.25	.25	—	Queen Anne
138	Barnesville	4	.30	.20	.10*	Montgomery
130	Marydel	4	.45	.45	—	Caroline
129	Henderson	4	.40	.25	.15*	Caroline
98	Templeville	—	.25	.25	—	Caroline & Queen Anne

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX H (Continued)

Population Group and Name of Civil Division	Population (Est.) 1960	Services	Tax Rate 1949	Tax Rate 1958-59	Increase Or Decrease*	County
Under 500 (cont'd)						
Brookview	82	—	—	—	—	Dorchester
Eldorado	70	4	('56) .11	.10	.01*	Dorchester
Eagle Harbor	15	—	('57) .25	.25	—	Prince George's
Highland Beach	5	—	1.30	1.25	.05*	Anne Arundel
Special Districts:						
LaVale Sanitary Comm.	4,257	5	('52) 1.00	.10	.90*	Allegany
Mt. Savage Special Tax Area	1,633	6	('52) .20	.15	.05*	Allegany
Chevy Chase-Martin's Add.		4	.32	.20	.12*	Montgomery
Chevy Chase—Sec. 3	859	4	.40	.30	.10*	Montgomery
Chevy Chase—Sec. 5	704	4	.40	.15	.25*	Montgomery
Chevy Chase View	838	—	.10	.06	.04*	Montgomery
Drummond Citizens Comm.	125	4	.35	.35	—	Montgomery
Friendship Heights	418	4	.25	.20	.05*	Montgomery
North Chevy Chase	484	4	.45	.25	.20*	Montgomery

Services: 1-Police, 2-Fire, 3-Sewer, 4-Waste Collection, 5-Water, 6-Private Water System, 7-Electric, 8-Gas.

APPENDIX I

SUMMARY OF COMPARISON OF TAX RATES OF MINOR CIVIL DIVISIONS
FOR FISCAL YEARS 1949 AND 1958-59 BY POPULATION GROUPS;
AND BY SERVICES RENDERED

Population Group	Number Of Civil Divisions	Tax Rate Changes		
		Increases	Decreases	Unchanged
Over 20,000	5	4	1	—
10,000 — 19,999	6	1	3	2
5,000 — 9,999	11	2	7	2
3,000 — 4,999	15	6	3	6
2,000 — 2,999	9	5	4	—
1,000 — 1,999	37	8	8	21
500 — 999	26	4	7	15
Under 500	44	8	12	24
Totals for Above	153	38	45	70
Special Districts	9	—	8	1
Grand Total	162	38	53	71

Services Rendered				
1-2-3-4-5-7	1	1	—	—
1-3-4-5-7-8	1	—	—	1
1-2-3-4-5-(6)	4	2	1	1
1-3-4-5-7	4	1	1	2
1-3-4-5-(6)	32	14	9	9
3-4-5-(6)	8	—	1	7
1-4-5-(6)	14	2	4	8
1-3-5-(6)	4	2	—	2
1-3-4	4	—	2	2
1-2-4	3	1	2	—
3-5	2	1	—	1
4-6	4	1	—	3
1-6	2	—	—	2
1-4	24	4	14	6
4	30	6	13	11
5(6)	6	—	3	3
1	2	1	—	1
No Services	14	2	2	10
No Services & No Taxes	3	—	1	2
Total	162	38	53	71

Services:

- 1-Police
- 2-Fire
- 3-Sewer
- 4-Waste Collection
- 5-Water
- 6-Private Water System
- 7-Electric
- 8-Gas

Prepared by Fiscal Research Bureau January 23, 1961.

APPENDIX J

CHARACTERISTICS OF STATE SHARED REVENUES AND HIGHWAY CURRENT EXPENSES
MUNICIPALITIES WITH POPULATIONS OF 6,000 AND UP

	Per Mile of Street			Per Capita			Property Tax Equivalent			Municipal Characteristics		
	State Shared Taxes	Highway Expendi- ture		State Shared Taxes	Highway Expendi- ture		State Shared Taxes	Highway Expendi- ture		Per Capita of Assess. Base	Towns Percentage of Its Street System	Tax Rate
Cumberland	\$1,524	\$2,554		\$5.24	\$8.78		\$.21	\$.34		\$2,552	95.9%	\$1.56
Annapolis	2,233	3,199		5.80	8.31		.29	.41		2,021	82.8	1.55
Cambridge	1,634	2,464		5.36	8.08		.23	.35		2,312	89.6	1.50
Frederick	2,057	3,272		6.02	9.58		.22	.36		2,677	86.1	1.65
Rockville	1,915	2,561		4.75	6.35		.17	.23		2,738	85.1	.72
Hagerstown	2,137	2,238		6.77	7.09		.21	.22		3,191	97.4	.85
Salisbury	1,508	2,214		7.53	11.05		.20	.29		3,836	95.5	1.23
Frostburg	1,703	2,447		6.18	8.87		.42	.60		1,467	86.9	1.25
Westminster	1,930	1,760		6.58	6.00		.23	.21		2,874	85.4	.61
Aberdeen	1,643	2,739		4.53	7.56		.28	.46		1,648	81.0	1.18
Havre de Grace	1,795	3,141		5.78	10.12		.36	.64		1,590	83.2	1.20
Takoma Park	3,622	3,310		6.86	6.27		.31	.28		2,221	83.9	.98
College Park	1,770	1,220		4.32	2.97		.23	.16		1,905	83.8	.25
District Heights	1,813	4,569		3.41	8.59		.18	.44		1,945	96.9	.30
Greenbelt	2,303	3,051		4.12	5.46		.36	.47		1,158	74.0	1.61
Hyattsville	4,203	3,311		8.96	7.06		.44	.35		2,039	86.8	.62
Laurel	1,809	2,444		4.60	6.21		.22	.29		2,107	87.2	.98
Mt. Rainier	4,022	4,498		6.20	6.91		.33	.37		1,890	97.4	.50
Easton	1,675	3,260		7.37	14.34		.27	.53		2,693	84.2	1.00

Prepared by Fiscal Research Bureau
1/18/62

APPENDIX K **CHARACTERISTICS OF STATE SHARED REVENUES AND HIGHWAY CURRENT EXPENSES** **MUNICIPALITIES WITH POPULATIONS OF 2000-6000**

	Per Mile of Street		Per Capita		Property Tax Equivalent		Municipal Characteristics			
	State Shared Taxes	Highway Expenditure	State Shared Taxes	Highway Expenditure	State Shared Taxes	Highway Expenditure	Pop. Per Mile of Town Streets	Per Capita Assess. Base	Towns Percentage of Its Street System	Tax Rate
Lonaconing	\$1,961	\$3,015	\$5.48	\$8.42	\$.66	\$1.01	358	\$ 834	84.2%	\$.85
Westernport	1,950	2,161	5.81	6.44	.46	.51	335	1,275	82.4	1.00
Federalburg	1,893	1,680	6.84	6.07	.34	.30	277	2,015	65.0	.65
Brunswick	1,462	2,746	6.98	13.12	.68	1.27	209	1,031	90.5	1.15
Thurmont	1,337	1,879	4.65	6.54	.22	.30	287	2,152	60.6	.60
Bel Air	1,729	1,401	6.62	5.36	.23	.19	261	2,881	82.3	1.05
Chestertown	2,932	3,223	5.59	6.15	.25	.28	525	2,224	75.4	.20
Crisfield	1,545	2,707	5.82	10.20	.45	.78	265	1,304	86.8	1.45
Hancock	1,518	1,833	6.87	8.52	.40	.49	221	1,730	70.5	.70
Berlin	1,840	1,230	7.13	4.77	.29	.20	258	2,418	62.6	.90
Pocomoke City	1,593	2,261	6.77	9.60	.20	.29	235	3,320	86.9	1.20
Snow Hill	1,547	3,347	6.15	13.29	.21	.45	252	2,935	76.9	.90
Elkton	2,457	1,438	5.45	3.19	.23	.14	451	2,347	71.7	.70
Chevy Chase—Sec. 4	4,166	2,881	11.59	8.02	.28	.19	359	4,169	80.5	.25
Chevy Chase Village	4,914	3,716	15.06	11.39	.32	.24	326	4,648	81.3	.30
Gaithersburg	2,608	4,976	4.85	9.26	.20	.38	537	2,468	62.5	.50
Kensington	4,613	2,531	17.16	9.41	.44	.24	269	3,862	83.5	.35
Berwyn Heights	1,488	1,195	4.87	3.91	.28	.23	306	1,734	70.1	.40
Bladensburg	2,407	6,154	7.00	17.91	.20	.52	344	3,439	71.4	.45
Brentwood	2,436	4,521	5.06	9.39	.23	.42	481	2,242	85.0	.45
Capitol Heights	2,091	2,551	5.02	6.13	.36	.44	416	1,398	87.3	.75
Fairmont Heights	1,372	1,683	3.07	3.76	.36	.44	447	856	90.2	.50
Forest Heights	1,847	1,827	4.63	4.58	.23	.22	399	2,045	92.6	.50
Rivendale	2,601	2,959	7.47	8.50	.31	.35	348	2,406	90.9	.70
Seat Pleasant	2,624	5,369	4.10	8.39	.29	.59	640	1,426	81.8	.45
University Park	2,670	2,777	7.73	8.04	.23	.24	345	3,294	84.8	.50
Cheverly	2,577	4,825	6.46	12.10	.31	.59	399	2,062	87.2	.70

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APPENDIX L CHARACTERISTICS OF STATE SHARED REVENUES AND HIGHWAY CURRENT EXPENSES MUNICIPALITIES WITH POPULATIONS OF 900-2,000

	Per Mile of Street			Per Capita		Property Tax Equivalent			Municipal Characteristics			
	State Shared Taxes	Highway Expendi- ture		State Shared Taxes	Highway Expendi- ture	State Shared Taxes	Highway Expendi- ture		Pop. Per Mile of Town Streets	Per Capita of Assess. Base	Towns Percentage of Its Street System	Tax Rate
Denton	\$1,435	\$1,261	\$7.64	\$6.71	\$.45	\$.38			188	\$1,691	85.9%	\$1.00
Grensboro	1,636	1,428	6.21	5.41	.46	.40			264	1,338	59.0	1.15
Manchester	1,684	888	6.13	3.23	.26	.14			275	2,344	77.1	.60
Mt. Airy	1,310	867	6.31	4.18	.31	.20			208	2,058	75.9	.70
Sykesville	1,719	2,016	7.59	8.90	.42	.49			227	1,809	78.2	.60
Taneytown	1,632	1,292	7.41	5.87	.19	.15			220	3,828	75.9	.85
Chesapeake City	1,983	3,641	5.51	10.12	.57	1.05			360	964	45.5	1.33
North East	2,076	2,128	6.36	6.52	.46	.47			326	1,384	73.1	1.15
La Plata	2,194	1,837	10.05	8.42	.27	.23			218	3,718	52.2	.50
Hurlock	1,181	1,315	8.71	9.70	.20	.23			136	4,286	72.0	.50
Emmitsburg	1,609	1,198	5.12	3.81	.37	.28			314	1,381	66.0	.70
Middletown	1,471	1,421	6.92	6.68	.29	.28			213	2,409	67.9	.40
Walkersville	1,577	771	5.24	2.56	.22	.11			301	2,330	80.1	.50
Mt. Lake Park	924	1,030	11.19	12.47	1.18	1.31			83	949	79.3	.60
Oakland	1,332	2,489	9.68	18.09	.40	.76			138	2,393	84.3	.90
Rock Hall	1,426	2,661	4.24	7.91	.34	.64			336	1,244	49.0	.75
Centreville	1,615	1,623	6.62	6.65	.39	.39			244	1,709	71.8	.78
Leonardtown	5,187	3,651	10.81	7.62	.55	.39			480	1,973	41.1	.90
Princess Anne	1,825	2,081	8.31	9.47	.37	.43			220	2,216	73.3	.80
St. Michael's	1,690	2,567	7.47	11.35	.47	.71			226	1,602	84.2	1.00
Boonsboro	1,758	2,705	6.91	10.63	.44	.68			254	1,564	71.7	.60
Funkstown	1,813	1,085	5.99	3.59	.42	.25			303	1,442	81.6	.35
Williamsport	1,769	3,178	6.61	11.87	.18	.32			268	3,708	83.0	.55
Delmar	1,217	1,731	6.50	9.25	.52	.74			187	1,254	83.5	.75
Fruitland	1,365	1,397	6.64	6.31	.51	.49			206	1,292	88.9	.40
Garrett Park	2,058	3,379	7.21	11.84	.26	.43			287	2,760	86.7	.35
Somerset	3,341	2,871	9.76	8.39	.22	.19			342	4,474	100.0	.30
Bowie	2,210	2,377	5.20	55.9	.53	.57			425	985	61.4	.30
Colmar Manor	2,273	2,789	4.73	5.81	.27	.33			480	1,757	100.0	.45
Cottage City	2,655	1,800	6.62	4.49	.31	.21			401	2,129	70.1	.25
Edmonston	1,695	2,404	5.61	7.95	.40	.56			302	1,411	91.0	.50
Glen Arden	597	1,988	2.99	9.97	.33	1.11			199	898	84.1	.50
Landover Hills	2,026	1,721	5.20	4.42	.32	.27			389	1,614	100.0	.40
Morningside	1,914	1,205	4.56	2.87	.42	.26			420	1,095	100.0	.50

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